

# CERTIFICATE

To the Clerk of Phillips County, State of Kansas

We, the undersigned, officers of

City of Phillipsburg

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and  
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	1,817,519	486,515	40.382
Bond & Interest	10-113	9	223,528	22,315	1.852
Library	12-1220	9	72,000	60,237	5.000
Employee Benefit	12-16, 102	10	641,464	179,122	14.867
Fire Equipment Capital Outlay	12-110b	10	215,000	24,094	2.000
Industrial Development	12-1617h	11	78,780	12,049	1.000
Special Highway Consolidated		12	534,888		
Special Parks & Recreation		13	45,968		
Law Enforcement		13	325,016		
Fire Department		14	107,314		
Water & Sewer Utility		15	2,494,456		
Solid Waste		16	506,838		
Aquatic Center		17	654,898		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
<b>Totals</b>	xxxxxx		7,717,669	784,332	65.101
					County Clerk's Use Only
Budget Summary		20			12,047,745
Neighborhood Revitalization Rebate		21			Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)  
Does the City Need to Hold and Election?

784,334  
NO

Assisted by:  
Mapes & Miller LLP

Address:  
PO Box 266  
Phillipsburg KS 67661  
Email:

Attest: Oct 19 2020  
Linda M. McCreary  
County Clerk

[Signature]  
[Signature]  
[Signature]  
[Signature]  
Governing Body

See Summary of Significant Assumptions. No assurances are provided.

**2021 Revenue Adjustments**

17. Property tax revenues for debt service in 2021 budget:		+	<u>22,315</u>	
Property tax revenues for debt service in 2020 budget:		-	<u>15,238</u>	
Increase property tax revenues spent on debt service			<u>7,077</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2021 budget:		+	<u>          </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>          </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2021 budget:		+	<u>          </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 bud		+	<u>          </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	<u>          </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2021 budget:		+	<u>          </u>	
23. Law enforcement expenses - 2021 budget:		+	<u>325,016</u>	
Law enforcement expenses - 2020 budget:		-	<u>297,208</u>	
CPI adjustment	1.80%		<u>5,350</u>	
Increased law enforcement expenses in 2021 budget:				+
(Do not include building construction or remodeling costs)				<u>22,458</u>
24. Fire protection expenses - 2021 budget:		+	<u>102,314</u>	
Fire protection expenses - 2020 budget:		-	<u>89,314</u>	
CPI adjustment	1.80%		<u>1,608</u>	
Increased fire protection expense in 2021 budget:				+
(Do not include building construction or remodeling costs)				<u>11,392</u>
25. Emergency medical expenses - 2021 budget:		+	<u>          </u>	
Emergency medical expenses - 2020 budget:		-	<u>          </u>	
CPI adjustment	1.80%		<u>0</u>	
Increased emergency medical expenses in 2021 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u>40,928</u>

See Summary of Significant Assumptions. No assurances are provided.

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2021 budget:	+	<u>60,237</u>
Other tax entity levy - 2021 budget:	+	<u>          </u>
Other tax entity levy - 2021 budget:	+	<u>          </u>
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>60,237</u>
<b>29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	<u>          </u>
<b>30. Total Computed Tax Levy</b>		<u><u>784,334</u></u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.018	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** #DIV/0!

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	11,672
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	11,672

**Exemption from Election Requirement** Yes

See Summary of Significant Assumptions. No assurances are provided.

## Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	463,650	81,556	1,741	1,914	2,980	509
Bond & Interest	15,238	2,680	57	63	98	17
Library	57,882	10,181	217	239	372	64
Employee Benefit	134,820	23,715	506	557	866	148
Fire Equipment Capital	23,153	4,073	87	96	149	25
Industrial Development	11,573	2,036	43	48	74	13
TOTAL	706,316	124,241	2,651	2,917	4,539	776

County Treas Motor Vehicle Estimate	<u>124,241</u>					
County Treas Recreational Vehicle Estimate		<u>2,651</u>				
County Treas 16/20M Vehicle Estimate			<u>2,917</u>			
County Treas Commercial Vehicle Tax Estimate				<u>4,539</u>		
County Treas Watercraft Tax Estimate						<u>776</u>

Motor Vehicle Factor	<u>0.17590</u>					
Recreational Vehicle Factor		<u>0.00375</u>				
16/20M Vehicle Factor			<u>0.00413</u>			
Commercial Vehicle Factor				<u>0.00643</u>		
Watercraft Factor						<u>0.00110</u>

See Summary of Significant Assumptions. No assurances are provided.



<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2019</b>	<b>Current Amount for 2020</b>	<b>Proposed Amount for 2021</b>	<b>Transfers Authorized by Statute</b>
General	Equipment Reserve	0	60,000	80,000	12-1,117
General	Special Highway	100,000	165,000	190,000	12-1,119
General	Law Enforcement	305,000	305,000	305,000	HOME ORD 1404
General	Fire	50,000	50,000	50,000	HOME ORD 1405
Water & Sewer	Equipment Reserve	0	0	150,000	12-825d
Water & Sewer	Bond & Interest	63,000	62,500	158,000	12-825d
Solid Waste	Equipment Reserve	74,036	20,000	25,000	12-825d
	Totals	592,036	662,500	958,000	
	Adjusted Totals*				
	Adjusted Totals	592,036	662,500	958,000	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

See Summary of Significant Assumptions. No assurances are provided.

Type of Debt Obligation:	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020		Date Due		Amount Due 2020		Amount Due 2021	
					Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:												
Water	5/1/2014	8/1/2024	.75-2.95	478,005	270,000	02 & 08	02 & 08	6,388	55,000	5,326	50,000	
Klink Project	8/1/2011	9/1/2021	1.75-2.9	245,000	60,000	03 & 08	9/1	1,725	30,000	870	30,000	
KDHE-Quanz	4/15/2020	8/1/2040		460,837		02 & 08	02 & 08			1,597	17,939	
KDHE-Water Meters	1/6/2020	8/1/2030		667,674		02 & 08	02 & 08			2,283	61,939	

See Summary of Significant Assumptions. No assurances are provided.

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2020	Payments Due 2020	Payments Due 2021
NONE							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/tenting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Summary of Significant Assumptions. No assurances are provided.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2021**

Library found in: City of Phillipsburg  
Phillips County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2020</u>	Proposed Year <u>2021</u>
Ad Valorem Tax	\$57,882	\$60,237
Delinquent Tax	\$2,500	\$2,500
Motor Vehicle Tax	\$7,193	\$10,181
Recreational Vehicle Tax	\$153	\$217
16/20M Vehicle Tax	\$182	\$239
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$67,910	\$73,374
Difference in Total Taxes:	\$5,464	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$11,574,213	\$12,047,521
Did Assessed Valuation Decrease?	No	
Levy Rate	5	5.000
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See Summary of Significant Assumptions. No assurances are provided.



City of Phillipsburg

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	303,013	326,361	318,130
Receipts:			
Ad Valorem Tax	438,130	463,650	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7,469	15,000	15,000
Motor Vehicle Tax	65,131	58,021	81,556
Recreational Vehicle Tax	1,401	1,239	1,741
16/20M Vehicle Tax	1,350	1,469	1,914
Commercial Vehicle Tax	2,185	1,839	2,980
Watercraft Tax	355	453	509
Gross Earning (Intangible) Tax	25,825	23,190	19,087
LAVTR			0
City and County Revenue Sharing			0
Excise	66	90	153
Special Assessment	0	100	150
Local Alcoholic Liquor	6,069	6,818	6,472
Interest on Idle Funds	78,547	79,000	80,000
Franchise Taxes	156,648	162,000	180,000
Animal Tags	827	2,100	2,200
Federal or State Grant	0	40,000	62,600
Fines	33,535	55,000	60,000
Reimbursed Expenses	29,932	30,000	35,000
Campground Fees	3,208	4,700	4,800
Local Retail Sales Tax	243,273	245,000	245,000
Licenses & Permits	4,425	6,000	6,000
Non-Federal or State Grant	0	50,000	100,000
Rents	15,244	14,000	16,000
Cemetery Lots & Care	9,110	9,500	10,000
Airport Rents & Grains	7,392	8,000	10,000
Airport Aviation Gas	23,837	25,000	27,000
Jet Fuel	0	0	2,000
Airport Courtesy Car	0	100	100
Airport Sales Tax Collected	2,145	2,500	2,600
Zoning Applications	375	200	500
Transportation Passes	10,052	11,000	12,000
NW Transit Council	43,780	48,000	50,000
City Fire Department	4,485	0	0
Neighborhood Revitalization Rebate	-7,182	-9,500	-8,644
Miscellaneous	6,264	2,400	2,400
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,213,878</b>	<b>1,356,869</b>	<b>1,029,118</b>
<b>Resources Available:</b>	<b>1,516,891</b>	<b>1,683,230</b>	<b>1,347,248</b>

See Summary of Significant Assumptions. No assurances are provided.

City of Phillipsburg

**FUND PAGE - GENERAL**

Adopted Budget

General

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Resources Available:</b>	1,516,891	1,683,230	1,347,248
Expenditures:			
General Govt	261,656	263,100	388,000
Community Building	34,137	35,500	61,519
Municipal Court	36,373	39,000	53,000
City Fire Department	19,378	0	0
Park Department	32,893	39,500	44,000
Cemetery	38,427	38,000	49,000
Recreation Department	1,971	0	0
Sub-Total detail page 8b	424,835	415,100	595,519
Street Lighting	49,432	51,000	55,000
Airport	101,758	104,000	264,000
Planning Dept	113	1,000	2,000
Transportation Department	55,568	69,500	74,000
Library Support	42,364	47,500	54,000
Beautification	8,416	11,400	13,500
Shade Tree	340	2,000	3,500
Armory	37,053	32,200	44,000
Sub-Total detail page 8c	295,044	318,600	510,000
Concrete Improvements	9,355	15,000	20,000
Code Enforcement	5,159	6,200	8,000
Animal Control	1,137	2,500	4,000
TRANSFERS	455,000	580,000	625,000
Sub-Total detail page 8d	470,651	603,700	657,000
Cash Forward (2021 column)			
Miscellaneous		27,700	55,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,190,530</b>	<b>1,365,100</b>	<b>1,817,519</b>
Unencumbered Cash Balance Dec 31	326,361	318,130	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	1,843,801	1,644,446	1,817,519
		Non-Appropriated Balance	10,000
		Total Expenditure/Non-Appr Balance	1,827,519
		Tax Required	480,271
		Delinquent Comp Rate: 1.3%	6,244
		Amount of 2020 Ad Valorem Tax	486,515

See Summary of Significant Assumptions. No assurances are provided.

City of Phillipsburg

2021

Adopted Budget <b>General Fund - Detail Expenditures</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General Govt			
Personal Services	129,184	130,000	161,000
Contractual	57,053	57,100	75,000
Commodities	23,663	24,000	44,000
Capital Outlay	51,756	52,000	108,000
<b>Total</b>	<b>261,656</b>	<b>263,100</b>	<b>388,000</b>
Community Building			
Personal Services	12,946	13,000	15,000
Contractual	14,863	15,000	20,000
Commodities	6,328	6,500	15,000
Capital Outlay	0	1,000	11,519
<b>Total</b>	<b>34,137</b>	<b>35,500</b>	<b>61,519</b>
Municipal Court			
Personal Services	24,385	24,500	30,000
Contractual	11,978	13,000	20,000
Commodities	10	1,500	3,000
Capital Outlay			
<b>Total</b>	<b>36,373</b>	<b>39,000</b>	<b>53,000</b>
City Fire Department			
Personal Services	5,891	0	0
Contractual	954	0	0
Commodities	12,533	0	0
Capital Outlay	0	0	0
<b>Total</b>	<b>19,378</b>	<b>0</b>	<b>0</b>
Park Department			
Personal Services	17,428	20,000	21,000
Contractual	8,532	10,000	11,000
Commodities	6,933	8,000	10,000
Capital Outlay	0	1,500	2,000
<b>Total</b>	<b>32,893</b>	<b>39,500</b>	<b>44,000</b>
Cemetery			
Personal Services	15,834	17,000	20,000
Contractual	7,556	9,000	10,000
Commodities	13,137	10,000	15,000
Capital Outlay	1,900	2,000	4,000
<b>Total</b>	<b>38,427</b>	<b>38,000</b>	<b>49,000</b>
Recreation Department			
Contractual	1,971	0	0
<b>Total</b>	<b>1,971</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>424,835</b>	<b>415,100</b>	<b>595,519</b>

(Note: Should agree with general sub-totals.)

See Summary of Significant Assumptions. No assurances are provided.



City of Phillipsburg

2021

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Street Lighting			
Contractual	49,432	51,000	55,000
Total	49,432	51,000	55,000
Airport			
Personal Services	16,182	17,000	19,000
Contractual	39,149	40,000	43,000
Commodities	41,927	42,000	45,000
Capital Outlay	4,500	5,000	157,000
Total	101,758	104,000	264,000
Planning Dept			
Contractual	113	1,000	2,000
Total	113	1,000	2,000
Transportation Department			
Personal Services	41,017	41,500	43,000
Contractual	5,294	8,000	10,000
Commodities	9,257	10,000	11,000
Capital Outlay		10,000	10,000
Total	55,568	69,500	74,000
Library Support			
Personal Services	7,572	9,000	10,000
Contractual	34,232	35,000	38,000
Commodities	560	1,500	3,000
Capital Outlay	0	2,000	3,000
Total	42,364	47,500	54,000
Beautification			
Personal Services	5,801	6,900	7,500
Contractual	1,123	1,500	2,000
Commodities	1,492	3,000	4,000
Capital Outlay	0		
Total	8,416	11,400	13,500
Shade Tree			
Contractual	340	1,000	2,000
Commodities	0	1,000	1,500
Total	340	2,000	3,500
Armory			
Personal Services	11,868	5,200	6,000
Contractual	13,227	15,000	20,000
Commodities	6,964	5,000	8,000
Capital Outlay	4,994	7,000	10,000
Total	37,053	32,200	44,000
Page Total	295,044	318,600	510,000

(Note: Should agree with general sub-totals.)

See Summary of Significant Assumptions. No assurances are provided.



City of Phillipsburg

2021

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Concrete Improvements			
Commodities	9,355	15,000	20,000
Total	9,355	15,000	20,000
Code Enforcement			
Personal Services	1,708	2,200	3,000
Contractual	3,161	3,500	4,000
Commodities	290	500	1,000
Total	5,159	6,200	8,000
Animal Control			
Personal Services	732	1,000	1,500
Contractual	405	500	1,000
Commodities	0	1,000	1,500
Total	1,137	2,500	4,000
Personal Services			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Transfers			
Transfer to Equipment Reserve		60,000	80,000
Transfer to Special Highway	100,000	165,000	190,000
Transfer to Law Enforcement	305,000	305,000	305,000
Transfer to Fire Department	50,000	50,000	50,000
Transfer to Fire			
Total	455,000	580,000	625,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	470,651	603,700	
(Note: Should agree with general sub-totals.)			657,000

See Summary of Significant Assumptions. No assurances are provided.

City of Phillipsburg

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Bond & Interest	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	53,355	51,339	39,063
Receipts:			
Ad Valorem Tax	14,514	15,238	xxxxxxxxxxxxxxx
Delinquent Tax	337	1,700	1,800
Motor Vehicle Tax	8,104	1,922	2,680
Recreational Vehicle Tax	174	41	57
16 20M Vehicle Tax	174	49	63
Commercial Vehicle Tax	271	61	98
Watercraft Tax	44	15	17
Excise	8	5	5
Local Sales Tax-Water			0
Transfer from Water & Sewer Fund	63,000	62,500	158,000
Neighborhood Revitalization Rebate	513	-594	-284
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>87,689</b>	<b>80,937</b>	<b>162,436</b>
<b>Resources Available:</b>	<b>141,044</b>	<b>132,276</b>	<b>201,499</b>
Expenditures:			
GO Water Bond Principal	55,000	55,000	50,000
GO Water Bond Interest	7,299	6,388	5,326
Quanz Bond Principal			17,939
Quanz Bond Interest			1,597
Quanz Bond Service Fee			9,905
Water Meters Bond Principal			61,939
Water Meters Bond Interest			2,283
Water Meters Bond Service Fee			8,479
KLINK Bond Principal	25,000	30,000	30,000
KLINK Bond Interest	2,400	1,725	870
Commission & Postage	6	100	100
Cash Basis Reserve (2021 column)			35,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>89,705</b>	<b>93,213</b>	<b>223,528</b>
Unencumbered Cash Balance Dec 31	51,339	39,063	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	101,589	129,213	223,528
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			223,528
Tax Required			22,029
Delinquent Comp Rate: 1.3%			286
Amount of 2020 Ad Valorem Tax			22,315

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	3,200	1,128	3,382
Receipts:			
Ad Valorem Tax	54,319	57,882	xxxxxxxxxxxxxxx
Delinquent Tax	1,177	2,500	2,500
Motor Vehicle Tax	9,737	7,193	10,181
Recreational Vehicle Tax	209	153	217
16 20M Vehicle Tax	209	182	239
Commercial Vehicle Tax	325	228	372
Watercraft Tax	53	56	64
Excise	10	10	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-797	-1,400	-1,079
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>65,242</b>	<b>66,804</b>	<b>12,504</b>
<b>Resources Available:</b>	<b>68,442</b>	<b>67,932</b>	<b>15,886</b>
Expenditures:			
Insurance	3,137	0	0
Library Appropriation	64,177	64,550	72,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>67,314</b>	<b>64,550</b>	<b>72,000</b>
Unencumbered Cash Balance Dec 31	1,128	3,382	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	67,320	66,000	72,000
Non-Appropriated Balance			3,350
Total Expenditure Non-Appr Balance			75,350
Tax Required			59,464
Delinquent Comp Rate: 1.3%			773
Amount of 2020 Ad Valorem Tax			60,237

See Summary of Significant Assumptions. No assurances are provided.

City of Phillipsburg

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Employee Benefit	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	195,121	140,873	113,620
Receipts:			
Ad Valorem Tax	123,251	134,820	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,019	6,000	7,500
Motor Vehicle Tax	33,138	16,323	23,715
Recreational Vehicle Tax	710	348	506
16/20M Vehicle Tax	710	413	557
Commercial Vehicle Tax	1,107	517	866
Watercraft Tax	179	127	148
Excise	34	20	43
Reimbursements	0	2,200	2,200
Business Contributions	268,266	335,000	336,000
Neighborhood Revitalization Rebate	-1,585	-2,021	-2,514
Miscellaneous	0	1,000	2,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>429,829</b>	<b>494,747</b>	<b>371,021</b>
<b>Resources Available:</b>	<b>624,950</b>	<b>635,620</b>	<b>484,641</b>
Expenditures:			
Social Security & Medicare	70,397	75,000	100,000
Retirement	85,568	86,000	104,255
Workman's Compensation	22,275	25,000	40,000
Unemployment Insurance	956	5,000	7,000
Life & Disability Insurance	2,717	4,000	6,000
Account Administration	572	2,000	4,000
Health Insurance	298,232	325,000	380,209
Other Insurance Premium	3,360		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>484,077</b>	<b>522,000</b>	<b>641,464</b>
Unencumbered Cash Balance Dec 31	140,873	113,620	xxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	774,000	624,500	641,464
Non-Appropriated Balance			20,000
Total Expenditure Non-Appr Balance			661,464
Tax Required			176,823
Delinquent Comp Rate: 1.3%			2,299
Amount of 2020 Ad Valorem Tax			179,122

Adopted Budget Fire Equipment Capital Outlay	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	243,423	271,995	180,239
Receipts:			
Ad Valorem Tax	21,728	23,153	xxxxxxxxxxxxxxxxxx
Delinquent Tax	471	1,000	1,100
Motor Vehicle Tax	3,895	2,877	4,073
Recreational Vehicle Tax	83	61	87
16/20M Vehicle Tax	83	73	96
Commercial Vehicle Tax	130	91	149
Watercraft Tax	21	22	25
Excise	4	5	8
Non-Federal Grant			5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-328	-238	-432
Miscellaneous	2,485	1,200	870
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>28,572</b>	<b>28,244</b>	<b>10,976</b>
<b>Resources Available:</b>	<b>271,995</b>	<b>300,239</b>	<b>191,215</b>
Expenditures:			
Capital Outlay		120,000	215,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>120,000</b>	<b>215,000</b>
Unencumbered Cash Balance Dec 31	271,995	180,239	xxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	203,090	203,090	215,000
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			215,000
Tax Required			23,785
Delinquent Comp Rate: 1.3%			309
Amount of 2020 Ad Valorem Tax			24,094

See Summary of Significant Assumptions. No assurances are provided.



City of Phillipsburg

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Industrial Development</b>			
Unencumbered Cash Balance Jan 1	75,192	86,766	65,284
Receipts:			
Ad Valorem Tax	10,364	11,573	xxxxxxxxxxxxxxxx
Delinquent Tax	235	500	600
Motor Vehicle Tax	1,947	1,439	2,036
Recreational Vehicle Tax	42	31	43
16/20M Vehicle Tax	42	36	48
Commercial Vehicle Tax	65	46	74
Watercraft Tax	11	11	13
Excise	2	1	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-150	-119	-216
Miscellaneous	725		
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>13,783</b>	<b>13,518</b>	<b>2,602</b>
<b>Resources Available:</b>	<b>88,975</b>	<b>100,284</b>	<b>67,886</b>
Expenditures:			
Contractual Services	2,169	33,000	78,780
Cash Forward (2021 column)			
Miscellaneous	40		
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>2,209</b>	<b>35,000</b>	<b>78,780</b>
Unencumbered Cash Balance Dec 31	86,766	65,284	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	68,290	70,600	78,780
	Non-Appropriated Balance		1,000
	Total Expenditure Non-Appr Balance		79,780
	Tax Required		11,894
Delinquent Comp Rate:	1.3%		155
Amount of 2020 Ad Valorem Tax			12,049

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>0</b>			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	#REF!	0	0
	Non-Appropriated Balance		
	Total Expenditure Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	1.3%		0
Amount of 2020 Ad Valorem Tax			0

See Summary of Significant Assumptions. No assurances are provided.



City of Phillipsburg

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway Consolidated</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	343,902	267,768	253,018
Receipts:			
State of Kansas Gas Tax	68,439	64,260	56,780
County Transfers Gas		0	0
Highway Connecting Link	19,846	24,790	24,790
Sale of Equipment	1,957	5,000	5,000
Sales Tax Collected	176	200	300
Fund Transfer from General	100,000	165,000	190,000
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous		5,000	5,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>190,418</b>	<b>264,250</b>	<b>281,870</b>
<b>Resources Available:</b>	<b>534,320</b>	<b>532,018</b>	<b>534,888</b>
Expenditures:			
Operations			
Salaries	122,388	125,000	130,000
Contractual	58,621	59,000	120,000
Commodities	60,158	61,000	112,000
Capital Outlay	14,709	18,000	147,888
<b>Total</b>	<b>255,876</b>	<b>263,000</b>	<b>509,888</b>
Administration			
Salaries	10,676	16,000	25,000
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>10,676</b>	<b>16,000</b>	<b>25,000</b>
Transfer to Equipment Reserve			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>266,552</b>	<b>279,000</b>	<b>534,888</b>
Unencumbered Cash Balance Dec 31	267,768	253,018	0
2019/2020/2021 Budget Authority Amount	692,378	561,182	534,888

See Summary of Significant Assumptions. No assurances are provided.

City of Phillipsburg

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget

**Special Parks & Recreation**

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	38,262	41,149	39,246
Receipts:			
Local Liquor Tax	6,069	6,818	6,472
Nonfederal Grants & Gifts		250	250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>6,069</b>	<b>7,068</b>	<b>6,722</b>
<b>Resources Available:</b>	<b>44,331</b>	<b>48,217</b>	<b>45,968</b>
Expenditures:			
Contractual	3,000	5,000	20,000
Commodities	182	3,971	4,500
Capital Outlay			21,468
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,182</b>	<b>8,971</b>	<b>45,968</b>
Unencumbered Cash Balance Dec 31	41,149	39,246	0
2019/2020/2021 Budget Authority Amount	39,091	39,091	45,968

Adopted Budget

**Law Enforcement**

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,432	12,224	20,016
Receipts:			
Transfer from General Fund	305,000	305,000	305,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>305,000</b>	<b>305,000</b>	<b>305,000</b>
<b>Resources Available:</b>	<b>309,432</b>	<b>317,224</b>	<b>325,016</b>
Expenditures:			
Contractual	297,208	297,208	325,016
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>297,208</b>	<b>297,208</b>	<b>325,016</b>
Unencumbered Cash Balance Dec 31	12,224	20,016	0
2019/2020/2021 Budget Authority Amount	304,432	297,208	325,016

See Summary of Significant Assumptions. No assurances are provided.

City of Phillipsburg

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Fire Department	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	12,014	57,584	40,314
Receipts:			
Office & Building Rent			
Rural Fire Contract	31,762	17,000	17,000
Transfer from General Fund	50,000	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>81,762</b>	<b>67,000</b>	<b>67,000</b>
<b>Resources Available:</b>	<b>93,776</b>	<b>124,584</b>	<b>107,314</b>
Expenditures:			
City Fire Dept.			
Personal Services	0	0	6,000
Contractual	9,510	16,000	16,000
Commodities	7,810	14,000	16,000
Capital Outlay		10,000	15,000
Total	<b>17,320</b>	<b>40,000</b>	<b>53,000</b>
Rural Fire Dept.			
Contractual	11,233	11,000	11,000
Commodities	7,639	17,000	20,314
Capital Outlay		16,270	23,000
Total	<b>18,872</b>	<b>44,270</b>	<b>54,314</b>
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>36,192</b>	<b>84,270</b>	<b>107,314</b>
Unencumbered Cash Balance Dec 31	57,584	40,314	0
2019/2020/2021 Budget Authority Amount	82,500	89,314	107,314

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount:		0	0

See Summary of Significant Assumptions. No assurances are provided.



City of Phillipsburg

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water & Sewer Utility	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	832,491	1,058,856	1,054,156
Receipts:			
Water Sales	878,544	897,000	905,000
Water Penalties	12,450	12,000	13,000
Water Sales Tax	15,370	16,000	17,000
Water Other Receipts	126	47,000	50,000
Water Coin Machine Sales	759	1,000	1,500
Water Protection Fee	4,701	5,000	5,500
Water Sale of Equipment	23	1,000	1,500
Water Return Check Charge	300	1,000	1,500
Water-Connects/Disconnects	8,788	10,000	10,500
Water-Reimbursements	262	300	300
Sewer-Charges	422,851	428,000	430,000
Sewer-Machine & Bld Rent			
Sewer-Connects/Disconnects			
Sewer-Dump Station Fee	3,235	3,000	3,500
Sewer-Sale of Equip		500	1,000
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,347,409</b>	<b>1,421,800</b>	<b>1,440,300</b>
<b>Resources Available:</b>	<b>2,179,900</b>	<b>2,480,656</b>	<b>2,494,456</b>
Expenditures:			
Water Production			
Personal Services	23,922	25,000	40,000
Contractual	142,838	200,000	270,000
Commodities	26,174	40,000	70,000
Capital Outlay	38,282	40,000	125,000
<b>Total</b>	<b>231,216</b>	<b>305,000</b>	<b>505,000</b>
Water Distribution			
Personal Services	186,120	200,000	250,000
Contractual	134,608	160,000	225,000
Commodities	110,608	150,000	225,000
Capital Outlay	2,788	50,000	205,000
<b>Total</b>	<b>434,124</b>	<b>560,000</b>	<b>905,000</b>
Water General/Administration			
Personal Services	28,278	43,000	60,000
Contractual	40,241	60,000	80,000
Commodities	1,135	5,000	10,000
Capital Outlay	15,560	16,000	20,000
<b>Total</b>	<b>85,214</b>	<b>124,000</b>	<b>170,000</b>
Water Non-Operating			
Sales Tax	13,944	17,000	20,000
State Water Fee	4,755	6,000	10,000
KS Clean Drinking Water Fee	4,457	5,000	7,000
Fund Transfer to Equipment Reserve			50,000
Fund Transfer to Bond & Interest Fund	63,000	62,500	158,000
<b>Total</b>	<b>86,156</b>	<b>90,500</b>	<b>245,000</b>
Sewer Commercial & General			
Personal Services	53,590	70,000	100,000
Contractual	116,279	125,000	180,000
Commodities	59,627	60,000	90,000
Capital Outlay	22,515	30,000	99,456
<b>Total</b>	<b>252,011</b>	<b>285,000</b>	<b>469,456</b>
Sewer Administration			
Personal Services	14,784	15,000	25,000
Contractual	16,202	20,000	25,000
Commodities	1,337	2,000	5,000
Capital Outlay		5,000	5,000
Transfer to Capital Improvement			
Transfer to Equipment Reserve			100,000
<b>Total</b>	<b>32,323</b>	<b>42,000</b>	<b>160,000</b>
Cash Forward (2021 column)			
Miscellaneous		20,000	40,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,121,044</b>	<b>1,426,500</b>	<b>2,494,456</b>
Unencumbered Cash Balance Dec 31	1,058,856	1,054,156	0
2019/2020/2021 Budget Authority Amount	2,337,472	2,079,491	2,494,456

See Summary of Significant Assumptions. No assurances are provided.



City of Phillipsburg

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Solid Waste</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	88,542	127,418	112,048
Receipts:			
Fees Collected	380,963	384,000	386,000
Sales Tax	73	80	90
Sales of Containers	810	850	900
Equipment Rental	1,675	1,700	1,800
Yard Waste	5,769	6,000	6,000
Prior Year Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>389,290</b>	<b>392,630</b>	<b>394,790</b>
<b>Resources Available:</b>	<b>477,832</b>	<b>520,048</b>	<b>506,838</b>
Expenditures:			
Expenditures:			
Operating			
Personal Services	73,109	90,000	95,000
Contractual	142,224	196,000	205,000
Commodities	20,692	30,000	50,000
Capital Outlay	5,041	10,000	25,000
<b>Total</b>	<b>241,066</b>	<b>326,000</b>	<b>375,000</b>
Administration			
Personal Services	18,036	19,000	25,000
Contractual	15,901	20,000	30,000
Commodities	1,375	3,000	5,000
Capital Outlay	0	20,000	46,838
<b>Total</b>	<b>35,312</b>	<b>62,000</b>	<b>106,838</b>
Transfer to Equipment Reserve	74,036	20,000	25,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>350,414</b>	<b>408,000</b>	<b>506,838</b>
Unencumbered Cash Balance Dec 31	127,418	112,048	0
2019/2020/2021 Budget Authority Amount	454,936	487,042	506,838

See Summary of Significant Assumptions. No assurances are provided.

City of Phillipsburg

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget

**Aquatic Center**

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	131,006	177,448	116,648
Receipts:			
Local Sales Tax	486,545	490,000	490,000
Outdoor Pool Concessions	10,180	11,000	12,000
Outdoor Pool Lessons	4,588	5,000	6,000
Outdoor Pool Tickets	19,189	21,000	25,000
Outdoor Pool Sales Tax Collected	916	1,000	1,000
Indoor Pool Lessons	150	200	250
Indoor Pool Tickets	3,466	3,500	4,000
Interest on Idle Funds			
Miscellaneous	2,030		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>527,064</b>	<b>531,700</b>	<b>538,250</b>
<b>Resources Available:</b>	<b>658,070</b>	<b>709,148</b>	<b>654,898</b>
Expenditures:			
Administration			
Personal Services	18,283	46,000	50,000
Contractual	6,342	25,000	30,000
Commodities		500	2,000
Capital Outlay		4,000	10,000
Total	<b>24,625</b>	<b>75,500</b>	<b>92,000</b>
Indoor Pool			
Personal Services	54,890	57,000	60,000
Contractual	53,401	80,000	93,500
Commodities	11,388	15,000	20,000
Capital Outlay		8,000	15,000
Total	<b>119,679</b>	<b>160,000</b>	<b>188,500</b>
Outdoor Pool			
Personal Services	67,183	70,000	70,250
Contractual	26,646	30,000	32,500
Commodities	19,770	25,000	30,453
Capital Outlay		2,000	11,195
Total	<b>113,599</b>	<b>127,000</b>	<b>144,398</b>
Lease Payments	222,719	230,000	230,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>480,622</b>	<b>592,500</b>	<b>654,898</b>
Unencumbered Cash Balance Dec 31	177,448	116,648	0
2019/2020/2021 Budget Authority Amount	718,953	615,006	654,898

See Summary of Significant Assumptions. No assurances are provided.







# NOTICE OF BUDGET HEARING

The governing body of  
**City of Phillipsburg**  
will meet on August 17, 2020 at 6:15 P.M. at Phillipsburg City Office, 945 2nd St for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Phillipsburg City Office, 945 2nd St and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	1,190,530	40.329	1,365,100	40.059	1,817,519	486,515	40.383
Bond & Interest	89,705	1.336	93,213	1.317	223,528	22,315	1.852
Library	67,314	5.000	64,550	5.000	72,000	60,237	5.000
Employee Benefit	484,077	11.345	522,000	11.648	641,464	179,122	14.868
Fire Equipment Capital Outl		2.000	120,000	2.000	215,000	24,094	2.000
Industrial Development	2,209	1.000	35,000	1.000	78,780	12,049	1.000
Special Highway Consolidat	266,552		279,000		534,888		
Special Parks & Recreation	3,182		8,971		45,968		
Law Enforcement	297,208		297,208		325,016		
Fire Department	36,192		84,270		107,314		
Water & Sewer Utility	1,121,044		1,426,500		2,494,456		
Solid Waste	350,414		408,000		506,838		
Aquatic Center	480,622		592,500		654,898		
Non-Budgeted Funds-A	367,328						
Non-Budgeted Funds-B	166,638						
Totals	4,923,015	61.010	5,296,312	61.024	7,717,669	784,332	65.103
Less: Transfers	592,036		662,500		958,000		
Net Expenditure	4,330,979		4,633,812		6,759,669		
Total Tax Levied	680,952		706,316		XXXXXXXXXXXXXXXXXX		
Assessed							
Valuation	11,161,384		11,574,213		12,047,521		
Outstanding Indebtedness, January 1,	2018		2019		2020		
G.O. Bonds	1,330,000		410,000		330,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	1,330,000		410,000		330,000		

\*Tax rates are expressed in mills

**Tiffini Gross**

City Official Title: City Clerk

See Summary of Significant Assumptions. No assurances are provided.

(First published in the Phillips County Review August 5, 2020)1t

City of Phillipsburg

2021

**2021 Neighborhood Revitalization Rebate**

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	463,650	38.485	8,644
Bond & Interest	15,238	1.265	284
Library	57,882	4.804	1,079
Employee Benefit	134,820	11.191	2,514
Fire Equipment Capital	23,153	1.922	432
Industrial Development	11,573	0.961	216
			0
			0
			0
			0
			0
			0
			0
TOTAL	706,316	58.627	13,169

2020 July 1 Valuation: 12,047,521

Valuation Factor: 12,047.521

Neighborhood Revitalization Subj to Rebate: 224,611

Neighborhood Revitalization factor: 224.611

\*\*This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

See Summary of Significant Assumptions. No assurances are provided.



City of Phillipsburg

Summary of Significant Assumptions  
Year Ending December 31, 2021

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of ?????????, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

- a. Budgeted property tax revenues for 2021 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.
- b. Water sales, sewer charges, and solid waste charges budgeted for 2021 were increased based on increases or potential increases to rates.
- c. Other 2021 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

- a. Budgeted expenditures for personal services in 2021 were increased due to new jobs being created and expected annual pay rate increases and increased costs of employee benefits.
- b. Budgeted payments for debt are based on the amortization schedules for each bond.
- c. Other 2021 budgeted expenditures are deemed to be similar to prior years with increases anticipated.
- d. The City has received a CDBG grant for the Quanz Reservoir, which will pay for half of the project. The other half will be paid by a KDHE loan. Money will be transferred from Water & Sewer Utility to Bond & Interest to pay for this loan starting in 2021.
- e. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

STATE OF KANSAS  
PHILLIPS  
COUNTY SS.

# Affidavit of Publication

RECEIVED  
AUG - 5 2020

Kirby Ross, being first duly sworn, deposes and says: That he is managing editor of the Phillips County Review, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Phillips County, Kansas, with a general paid circulation on a weekly basis in Phillips County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Phillipsburg, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week, the first publication thereof being made as aforesaid on the 5 day of August, 2020, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_, 20\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_, 20\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_, 20\_\_\_\_

Signed: Kirby Ross

Subscribed and sworn to before me this 5 day of August, 2020.

Cheri Dawn Parks  
Notary Public's Signature

My commission expires: 8-1-23

Publication Fee \$ 86.25  
Affidavit, Notary's Fee \$ 1.00  
Additional copies @ \$ \_\_\_\_\_  
Total Publication Fee \$ 87.25

CHERI DAWN PARKS  
Notary Public  
State of Kansas  
My Commission Expires 8-1-23

## NOTICE OF BUDGET HEARING

The governing body of  
**City of Phillipsburg**  
will meet on August 17, 2020 at 5:15 P.M. at Phillipsburg City Office, 945 2nd St for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Phillipsburg City Office, 945 2nd St and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	1,190,530	40.329	1,365,100	40.059	1,817,519	486,515	40.383
Bond & Interest	89,705	1.336	93,213	1.317	223,528	22,315	1.852
Library	67,314	5.000	64,550	5.000	72,000	60,237	5.000
Employee Benefit	484,077	11.345	522,000	11.648	641,464	179,122	14.868
Fire Equipment Capital Outlay		2.000	120,000	2.000	215,000	24,094	2.000
Industrial Development	2,209	1.000			78,730	12,049	1.000
Special Highway Consolidated	266,552		279,000				
Special Parks & Recreation	3,182		8,971		534,838		
Law Enforcement	297,208		297,208		45,968		
Fire Department	36,192		84,270		325,016		
Water & Sewer Utility	1,121,044		1,426,500		107,314		
Solid Waste	350,414		408,000		2,494,456		
Aquatic Center	480,622		592,500		506,838		
Non-Budgeted Funds-A	367,328				654,398		
Non-Budgeted Funds-B	166,638						
Totals	4,923,015	61.010	5,296,312	61.024	7,717,669	784,332	65.103
Less: Transfers	392,036		662,500		958,000		
Net Expenditure	4,330,979		4,633,812		6,759,669		
Total Tax Levied	680,952		706,316		XXXXXXXXXXXXXXX		
Assessed							
Valuation	11,161,384		11,574,213		12,047,521		
Outstanding Indebtedness,							
January 1,	2018		2019		2020		
G.O. Bonds	1,330,000		410,000		330,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	1,330,000		410,000		330,000		

\*Tax rates are expressed in mills

Tiffini Gross  
City Official Title: \_\_\_\_\_ City Clerk

See Summary of Significant Assumptions. No assurances are provided.

(First published in the Phillips County Review August 5, 2020):